Gifts and property.

"(viii) greater than $1,000,000.

"(2)(A) The identity of the source and a brief description (including a travel itinerary, dates, and nature of expenses provided) of any gifts of transportation, lodging, food, or entertainment aggregating $250 or more in value received from any source other than a relative of the reporting individual during the preceding calendar year, except that any food, lodging, or entertainment received as personal hospitality of any individual need not be reported, and any gift with a fair market value of $75 or less need not be aggregated for purposes of this subparagraph.

"(B) The identity of the source, a brief description, and the value of all gifts other than transportation, lodging, food, or

Real property.

entertainment aggregating $100 or more in value received from any source other than a relative of the reporting individual during the preceding calendar year, except that any gift with a fair market value of $75 or less need not be aggregated for purposes of this subparagraph.

"(C) The identity of the source and a brief description (including a travel itinerary, dates, and nature of

Real property.

expenses provided) of reimbursements received from any source aggregating $250 or more in value and received during the preceding calendar year.

"(D) In an unusual case, a gift need not be aggregated under subparagraph (A) or (B) if a publicly available request for a waiver is granted.

"(3) The identity and category of value of any interest in property held during the preceding calendar year in a trade or business, or for investment or the production of income, which has a fair market value which exceeds $1,000 as of the close of

Real propert y.

the preceding calendar year, excluding any personal liability owed to the reporting individual by a spouse, parent, brother, sister, or child or any deposits aggregating $5,000 or less in a personal savings account. For purposes of this paragraph, a personal savings account shall include

Securiti es.

any certificate of deposit or any other form of deposit in a bank, savings and loan association, credit union, or similar

financial institution.

"(4) The identity and category of value of the total liabilities owed to any creditor other than a relative which exceed $10,000 at any time during the preceding calendar year, excluding—

"(A) any mortgage secured by real property which is a personal residence of the reporting individual or his spouse; and

"(B) any loan secured by a personal motor vehicle, household furniture, or appliances, which loan does not exceed the purchase price of the item which secures it. With respect to revolving charge accounts, only those with an outstanding liability which exceeds $10,000 as of the close of the preceding calendar year need be reported under this paragraph.

"(5) Except as provided in this paragraph, a brief description, the date, and category of value of any purchase, sale or exchange during the preceding calendar year which exceeds $1,000—

"(A) in real property, other than property used solely as a personal residence of the reporting individual or his spouse; or

"(B) in stocks, bonds, commodities futures, and other forms of securities.